April 23, 2008

Keith S. Bair Senior Vice President and Chief Financial Officer Faro Technologies, Inc. 125 Technology Park Lake Mary, Florida 32746

Re: Faro Technologies, Inc.

Form 10-K for the fiscal year ended December 31, 2007

Filed March 10, 2008 File No. 000-23081

Dear Mr. Bair:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian R. Cascio Accounting Branch Chief